



**Note: The draft you are looking for begins on the next page.**

## **Caution: *DRAFT—NOT FOR FILING***

**Note:** [Announcement 2026-01 PDF](#) provides general information to interested taxpayers and potential claimants on claiming a payment under a new OBBB provision related to dyed fuel. The new law allows a taxpayer to recover federal excise taxes paid on clear diesel fuel or kerosene if that taxpayer later removed the fuel from a terminal as dyed fuel for nontaxable use. The announcement notes that absent a statutory change, Treasury and the IRS lack the authority to pay the claims to anyone other than the person that paid the original tax on the dyed fuel to which the claim relates. The IRS will update this information as the situation develops and changes. Until that time, do not file section 6435 claims and do not file this draft; instead use the final form posted at [www.irs.gov/Form8849](http://www.irs.gov/Form8849) and [www.irs.gov/LatestForms](http://www.irs.gov/LatestForms).

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms.** We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](http://IRS.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](http://IRS.gov/LatestForms). Also see [IRS.gov/Forms](http://IRS.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](http://IRS.gov/Form1040) for Form 1040; [IRS.gov/Pub501](http://IRS.gov/Pub501) for Pub. 501; [IRS.gov/W4](http://IRS.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](http://IRS.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](http://IRS.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501”, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

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Name as shown on Form 8849

EIN

**Total claim (see instructions)**

\$

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**Claimant's registration number**

**Part I Claim for Refund or Payment of Tax. Caution:** Section 4081(e) claims are made on Schedule 5 by the person that has filed Form 720 reporting and paying the tax claimed. Section 6435 claims are made on Schedule 5 by the person that has removed previously taxed dyed diesel fuel or dyed kerosene from an approved terminal.

Type of fuel	(a) Amount of claim	(b) CRN
1 Gasoline		362
2 Aviation gasoline		324
3 Diesel fuel		360
4 Kerosene		346
5 Diesel-water fuel emulsion		309
6 Dyed diesel fuel, dyed kerosene, and other exempt removals (for section 4081(e) claims)		303
7 Kerosene for use in aviation		369
8 Kerosene for use in commercial aviation (other than foreign trade)		355
9 Dyed diesel fuel (for section 6435 claims)		472
10 Dyed kerosene (for section 6435 claims)		473

### Type of claim

**Caution:** Check only one per Schedule. See instructions for more information on making both section 4081(e) and 6435 claims.

Section 4081(e) claims (complete Part II)  Section 6435 claims (complete Part III)

**Part II** **Supporting Information Required for Section 4081(e) Claims.** See instructions. If more space is needed, attach separate sheets.

Claimant certifies that the amount of the second tax has not been included in the price of the fuel, and has not been collected from the purchaser. Claimant has attached a copy of the First Taxpayer's Report, and if applicable, a copy of the Statement of Subsequent Seller.

**Part III** **Supporting Information Required for Section 6435 Claims.** See instructions. If more space is needed, attach separate sheets.

Claimant has attached a copy of the First Taxpayer's Report, and if applicable, a copy of the Statement of Subsequent Seller.